

**OPINION**  
**45-208**

January 19, 1945            (OPINION)

MINERALS

RE: Coal - Taxability

Yesterday you presented the question as to whether or not any county in the state could impose a tax upon coal mined within its borders.

Section 174, 175 and 176 of the Constitution of the State of North Dakota deal with revenue and taxation.

Section 175 of the North Dakota Constitution says;

No tax shall be levied except in pursuance of law, and every law imposing a tax shall state distinctly the object of the same, to which only it shall be applied."

It is entirely clear that in order to tax coal, you would have to procure the passage of a law imposing such tax.

If you wish to look into this further and to investigate the tonnage tax upon iron ore in Minnesota, as a basis for preparation of a possible bill that you might have in mind, we shall be glad to assist you in any manner in that connection.

NELS G. JOHNSON

Attorney General